GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – one time extension for the time limit provided under section 31(7) of the APGST Act 2017 till 31-10-2020 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 338 Dated: 12-11-2020.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No. 264, Revenue (C.T-II) Department, dated:11.09.2020.
3. G.O.Ms.No. 337, Revenue (C.T-II) Department, dated: 12 .11.2020.
4. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 66/2020 - Central Tax, dt .21-09-2020.
5. From the Chief Commissioner of State Tax, A.P., Vijayawada, e-file No.REV03-12039/46/2020-GST SEC-CCT dt.14.10.2020.

** **

ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:13 - 11-2020:

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification issued in G.O.Ms.No.264, Revenue (Commercial Taxes-II) Department, Dated 11-9-2020, namely:-

AMENDMENT

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020.".

(BY ORDER AND IN THE NAME OF HE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise). The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.

//FORWARDED:: BY ORDER //

SECTIONOFFICER